



**New River Primary**  
**Empowering For Life**

## **ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

Ministry Number: 2116  
Principal: Elaine McCambridge  
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# NEW RIVER PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2018

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# New River Primary School

## Statement of Responsibility

For the year ended 31 December 2018

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflect the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Junaya Leask.  
Full Name of Board Chairperson

Elaine McCambridge  
Full Name of Principal

[Signature]  
Signature of Board Chairperson

[Signature]  
Signature of Principal

29 April 2019  
Date:

29 April 2019  
Date:

# New River Primary School

## Members of the Board of Trustees

For the year ended 31 December 2018

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Held Until</b>
Gerrard Leishman	Chairperson	Elected	Apr 2018
Elaine McCambridge	Principal		
Junaya Leask	Chairperson	Elected	May 2019
Nicole Dallas	Parent Rep	Elected	May 2019
Erica Carey	Parent Rep	Elected	May 2019
Jenna Scott	Staff Rep	Elected	May 2019

**New River Primary School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	1,751,399	1,708,184	1,777,612
Locally Raised Funds	3	29,505	17,922	34,615
Interest Earned		374	540	407
		<u>1,781,278</u>	<u>1,726,646</u>	<u>1,812,634</u>
<b>Expenses</b>				
Locally Raised Funds	3	5,185	2,520	3,260
Learning Resources	4	1,241,538	1,134,035	1,284,256
Administration	5	97,552	103,012	98,634
Finance Costs		1,207	-	1,135
Property	6	432,793	420,355	425,746
Depreciation	7	33,717	30,000	32,481
Loss on Disposal of Property, Plant and Equipment		296	-	361
		<u>1,812,288</u>	<u>1,689,922</u>	<u>1,845,872</u>
<b>Net (Deficit) / Surplus</b>		(31,010)	36,724	(33,238)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(31,010)</u>	<u>36,724</u>	<u>(33,238)</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.



**New River Primary School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2018

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Balance at 1 January</b>	322,463	322,463	355,701
Total comprehensive revenue and expense for the year	(31,010)	36,724	(33,238)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	3,470	-	-
Contribution - SNUP	7,331	-	-
<b>Equity at 31 December</b>	302,254	359,187	322,463
Retained Earnings	302,254	359,187	322,463
<b>Equity at 31 December</b>	302,254	359,187	322,463



The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

**New River Primary School**  
**Statement of Financial Position**  
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	274,306	348,424	281,700
Accounts Receivable	9	64,122	51,925	51,925
GST Receivable		-	1,551	1,551
Prepayments		4,496	3,457	3,457
		<u>342,924</u>	<u>405,357</u>	<u>338,633</u>
<b>Current Liabilities</b>				
GST Payable		763	-	-
Accounts Payable	11	90,259	74,171	74,171
Provision for Cyclical Maintenance	12	23,560	13,400	13,400
Finance Lease Liability - Current Portion	13	13,440	12,131	12,131
Funds held for Capital Works Projects	14	-	2,808	2,808
		<u>128,022</u>	<u>102,510</u>	<u>102,510</u>
<b>Working Capital Surplus/(Deficit)</b>		214,902	302,847	236,123
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	123,163	105,295	135,295
		<u>123,163</u>	<u>105,295</u>	<u>135,295</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	20,051	22,699	22,699
Finance Lease Liability	13	15,760	26,256	26,256
		<u>35,811</u>	<u>48,955</u>	<u>48,955</u>
<b>Net Assets</b>		<u>302,254</u>	<u>359,187</u>	<u>322,463</u>
<b>Equity</b>		<u>302,254</u>	<u>359,187</u>	<u>322,463</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.



**New River Primary School**  
**Statement of Cash Flows**  
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		527,475	544,381	574,428
Locally Raised Funds		29,505	17,922	34,615
Goods and Services Tax (net)		2,314	-	4,940
Payments to Employees		(342,955)	(295,188)	(397,162)
Payments to Suppliers		(199,825)	(200,931)	(223,829)
Cyclical Maintenance Payments in the Year		-	-	(7,783)
Interest Received		374	540	408
Net cash from / (to) the Operating Activities		16,888	66,724	(14,383)
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(10,964)	-	(16,308)
Net cash from / (to) the Investing Activities		(10,964)	-	(16,308)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		3,470	-	-
Finance Lease Payments		(13,980)	-	(11,689)
Funds Held for Capital Works Projects		(2,808)	-	4,528
Net cash from Financing Activities		(13,318)	-	(7,161)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(7,394)</b>	<b>66,724</b>	<b>(37,852)</b>
Cash and cash equivalents at the beginning of the year	8	281,700	281,700	319,552
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>274,306</b>	<b>348,424</b>	<b>281,700</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.





# New River Primary School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2018

#### 1.1. Reporting Entity

New River Primary School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

#### 1.2. Basis of Preparation

##### **Reporting Period**

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

##### **Basis of Preparation**

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

##### **Financial Reporting Standards Applied**

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

##### **PBE Accounting Standards Reduced Disclosure Regime**

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

##### **Measurement Base**

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

##### **Presentation Currency**

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

##### **Specific Accounting Policies**

The accounting policies used in the preparation of these financial statements are set out below.

##### **Critical Accounting Estimates And Assumptions**

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

##### **Useful lives of property, plant and equipment**

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.



### ***Critical Judgements in applying accounting policies***

Management has exercised the following critical judgements in applying accounting policies:

#### ***Classification of leases***

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 13.

#### ***Recognition of grants***

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

### **1.3. Revenue Recognition**

#### ***Government Grants***

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

#### ***Other Grants***

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

#### ***Donations, Gifts and Bequests***

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

#### ***Interest Revenue***

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

### **1.4. Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

### **1.5. Operating Lease Payments**

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

### **1.6. Finance Lease Payments**

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

### **1.7. Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

### 1.8. Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

### 1.9. Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$250 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

#### **Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

#### **Depreciation**

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements – Crown	10-75 years
Furniture and equipment	10-15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Leased assets	3 years
Library resources	12.5% Diminishing value



### **1.10. Impairment of property, plant and equipment and intangible assets**

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

#### *Non cash generating assets*

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

### **1.11. Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

### **1.12. Employment Entitlements**

#### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

#### *Long-term employee entitlements*

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows

### **1.13. Revenue Received in Advance**

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

### **1.14. Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).



### **1.15. Financial Assets and Liabilities**

The School's financial assets comprise cash and cash equivalents and accounts receivable. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

### **1.16. Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

### **1.17. Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

### **1.18. Services received in-kind**

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



## 2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	438,650	448,993	472,074
Teachers' salaries grants	921,532	852,000	901,500
Use of Land and Buildings grants	302,392	311,803	301,684
Other MoE Grants	88,825	95,388	102,354
	<u>1,751,399</u>	<u>1,708,184</u>	<u>1,777,612</u>

## 3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	-	-	9,017
Bequests & Grants	8,359	5,004	-
Other revenue	17,772	12,918	21,042
Activities	3,374	-	4,556
	<u>29,505</u>	<u>17,922</u>	<u>34,615</u>
<b>Expenses</b>			
Activities	4,179	-	-
Trading	1,006	2,520	2,915
Other Expenses	-	-	345
	<u>5,185</u>	<u>2,520</u>	<u>3,260</u>
<i>Surplus for the year Locally raised funds</i>	<u>24,320</u>	<u>15,402</u>	<u>31,355</u>

## 4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	54,179	47,291	51,561
Information and communication technology	92	1,020	-
Library resources	-	2,004	-
Employee benefits - salaries	1,180,742	1,077,000	1,230,411
Staff development	6,525	6,720	2,284
	<u>1,241,538</u>	<u>1,134,035</u>	<u>1,284,256</u>



## 5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fee	2,997	4,320	5,352
Board of Trustees Fees	2,655	3,600	3,424
Communication	2,446	4,800	4,969
Consumables	17,632	18,888	20,727
Operating Lease	1,367	11,040	8,629
Other	3,062	4,476	2,114
Employee Benefits - Salaries	60,087	49,188	46,543
Insurance	4,124	3,000	3,414
Service Providers, Contractors and Consultancy	3,182	3,700	3,462
	<u>97,552</u>	<u>103,012</u>	<u>98,634</u>

## 6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	22,304	33,600	48,142
Cyclical Maintenance Provision	7,512	-	7,783
Grounds	3,965	6,180	5,340
Heat, Light and Water	36,267	36,000	19,939
Rates	4,462	4,188	3,492
Repairs and Maintenance	25,411	5,592	17,436
Use of Land and Buildings	302,392	311,803	301,684
Security	2,451	1,992	2,594
Employee Benefits - Salaries	28,029	21,000	19,336
	<u>432,793</u>	<u>420,355</u>	<u>425,746</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Depreciation of Property, Plant and Equipment

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Building Improvements	3,539	4,000	3,982
Furniture and Equipment	2,469	2,000	1,960
Information and Communication Technology	13,850	13,000	14,812
Leased Assets	12,799	10,000	10,554
Library Resources	1,060	1,000	1,173
	<u>33,717</u>	<u>30,000</u>	<u>32,481</u>





## 8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	-	-	179
Bank Current Account	274,306	348,424	281,521
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>274,306</u>	<u>348,424</u>	<u>281,700</u>

The carrying value of short-term deposits with maturity dates of 90 days or less approximates their fair value.

## 9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Teacher Salaries Grant Receivable	64,122	51,925	51,925
	<u>64,122</u>	<u>51,925</u>	<u>51,925</u>
Receivables from Non-Exchange Transactions	64,122	51,925	51,925
	<u>64,122</u>	<u>51,925</u>	<u>51,925</u>





## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2018</b>						
Land	21,330	-	-	-	-	<b>21,330</b>
Building Improvements	17,242	-	-	-	(3,539)	<b>13,703</b>
Furniture and Equipment	14,060	1,846	-	-	(2,469)	<b>13,437</b>
Information and Communication	35,504	15,882	-	-	(13,850)	<b>37,536</b>
Leased Assets	38,949	3,586	-	-	(12,799)	<b>29,736</b>
Library Resources	8,210	568	(297)	-	(1,060)	<b>7,421</b>
<b>Balance at 31 December 2018</b>	<b>135,295</b>	<b>21,882</b>	<b>(297)</b>	<b>-</b>	<b>(33,717)</b>	<b>123,163</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2018</b>			
Land	21,330	-	<b>21,330</b>
Building Improvements	156,687	(142,984)	<b>13,703</b>
Furniture and Equipment	245,610	(232,173)	<b>13,437</b>
Information and Communication	272,616	(235,080)	<b>37,536</b>
Motor Vehicles	19,867	(19,867)	<b>-</b>
Leased Assets	53,363	(23,627)	<b>29,736</b>
Library Resources	28,756	(21,335)	<b>7,421</b>
<b>Balance at 31 December 2018</b>	<b>798,229</b>	<b>(675,066)</b>	<b>123,163</b>

The net carrying value of equipment held under a finance lease is \$29,736 (2017: \$38,949)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2017</b>						
Land	21,330	-	-	-	-	<b>21,330</b>
Building Improvements	21,224	-	-	-	(3,982)	<b>17,242</b>
Furniture and Equipment	7,553	8,467	-	-	(1,960)	<b>14,060</b>
Information and Communication	43,334	6,982	-	-	(14,812)	<b>35,504</b>
Leased Assets	34,403	15,100	-	-	(10,554)	<b>38,949</b>
Library Resources	8,885	858	(360)	-	(1,173)	<b>8,210</b>
<b>Balance at 31 December 2017</b>	<b>136,729</b>	<b>31,407</b>	<b>(360)</b>	<b>-</b>	<b>(32,481)</b>	<b>135,295</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2017</b>			
Land	21,330	-	<b>21,330</b>
Building Improvements	156,686	(139,444)	<b>17,242</b>
Furniture and Equipment	243,765	(229,705)	<b>14,060</b>
Information and Communication	256,734	(221,230)	<b>35,504</b>
Motor Vehicles	19,867	(19,867)	<b>-</b>
Leased Assets	49,777	(10,828)	<b>38,949</b>
Library Resources	29,243	(21,033)	<b>8,210</b>
<b>Balance at 31 December 2017</b>	<b>777,402</b>	<b>(642,107)</b>	<b>135,295</b>



## 11. Accounts Payable

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operating creditors	9,212	9,458	9,458
Accruals	4,630	4,864	4,864
Employee Entitlements - salaries	67,791	55,729	55,729
Employee Entitlements - leave accrual	8,626	4,120	4,120
	<u>90,259</u>	<u>74,171</u>	<u>74,171</u>
Payables for Exchange Transactions	90,259	74,171	74,171
	<u>90,259</u>	<u>74,171</u>	<u>74,171</u>

The carrying value of payables approximates their fair value.

## 12. Provision for Cyclical Maintenance

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	36,099	36,099	28,316
Increase to the Provision During the Year	7,512	-	7,783
Provision at the End of the Year	<u>43,611</u>	<u>36,099</u>	<u>36,099</u>
Cyclical Maintenance - Current	23,560	13,400	13,400
Cyclical Maintenance - Term	20,051	22,699	22,699
	<u>43,611</u>	<u>36,099</u>	<u>36,099</u>

## 13. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers. Minimum lease payments payable:

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	14,160	13,148	13,148
Later than One Year and no Later than Five Years	15,953	26,762	26,762
Later than Five Years	-	-	-
	<u>30,113</u>	<u>39,910</u>	<u>39,910</u>



#### 14. Funds Held for Capital Works

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

		2018	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
			\$	\$	\$		\$
Dental Clinic Upgrade	Completed		2,808	-	2,808	-	-
Totals			2,808	-	2,808	-	-

		2017	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
			\$	\$	\$		\$
Block D MLE Upgrade	Completed		(1,720)	-	-	1,720	-
Dental Clinic Upgrade	In progress		-	44,295	41,487	-	2,808
			(1,720)	44,295	41,487	1,720	2,808

#### 15. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.



## 16. Remuneration

### Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, and Deputy Principal.

	<b>2018 Actual \$</b>	<b>2017 Actual \$</b>
<i>Board Members</i>		
Remuneration	2,655	3,424
Full-time equivalent members	0.04	0.04
<i>Leadership Team</i>		
Remuneration	322,984	312,979
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	325,639	316,403
Total full-time equivalent personnel	3.04	3.04

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

### Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	<b>2018 Actual \$000</b>	<b>2017 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	130-140
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	0 - 0	0 - 0

### Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

<b>Remuneration \$000</b>	<b>2018 FTE Number</b>	<b>2017 FTE Number</b>
110 - 120	-	-
100 - 110	-	-
	-	-

The disclosure for 'Other Employees' does not include remuneration of the Principal.

## 17. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	<b>2018 Actual \$</b>	<b>2017 Actual \$</b>
Total	-	-
Number of People	-	-



## 18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

### Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

## 19. Commitments

### (a) Capital Commitments

As at 31 December 2018 the Board not entered into a contract agreements for capital works.

(a) a contract for the upgrade of the school hall, which will be fully funded by the Ministry of Education.

(Capital commitments at 31 December 2017: nil)

### (b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	1,125
Later than One Year and No Later than Five Years	-	-
	<u>-</u>	<u>1,125</u>

## 20. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.



## 21. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

### Loans and Receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	274,306	348,424	281,700
Receivables	64,122	51,925	51,925
Total Loans and Receivables	<u>338,428</u>	<u>400,349</u>	<u>333,625</u>

### Financial liabilities measured at amortised cost

Payables	90,259	74,171	74,171
Finance Leases	29,200	38,386	38,386
Total Financial Liabilities Measured at Amortised Cost	<u>119,459</u>	<u>112,557</u>	<u>112,557</u>

## 22. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

## 23. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF NEW RIVER PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

The Auditor-General is the auditor of New River Primary School (the School). The Auditor-General has appointed me, Michael Lee, using the staff and resources of Crowe Horwath, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 3 to 20, that comprise the Statement of Financial Position as at 31 December 2017, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Cash Flow Statement for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2017; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 29 April 2019. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

#### Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of the Board of Trustees for the financial statements**

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

### **Responsibilities of the auditor for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.



- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 21 to 35, but does not include the financial statements, and our auditor's report thereon.


Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Independence**

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Michael Lee  
Crowe Horwath New Zealand Audit Partnership  
On behalf of the Auditor-General  
Invercargill, New Zealand

**New River Primary - KIWISPORT FUNDING 2018**

**Kiwisport Funding 2018 \$2873.52**

The Board funds ten professional swimming lessons for 30 children over one term.

Each lesson is half an hour of intensive time with a trained instructor at Splash Palace, Invercargill.

Appears reasonable

## Analysis of Variance Reporting for 2018

<b>School Name:</b> New River Primary School		<b>School Number:</b> 2116
<b>Focus:</b> Reading, Writing and Mathematics		
<b>Strategic Aim:</b> To provide a learning environment which reflects and caters to the diversity of our students, with specific focus on Maori, Pacific Island and students with special needs.		
<b>Annual Aim:</b> To accelerate and raise levels of achievement of our identified priority learners in Reading, Writing and Mathematics		
<b>Targets:</b>		
<b>Reading:</b> 14 students who were working below their expected level in Reading in December 2018 will be 'At or Above' in December 2019 with specific focus on Maori and Pacific Island students.		
<b>Writing:</b> 16 students who were working below their expected level in Writing in December 2018 will be 'At or Above' in December 2019 with specific focus on Maori and Pacific Island students.		
<b>Mathematics:</b> 19 students who were working Below the National Standards in Mathematics in December 2018 will be 'At or Above' in December 2019 with specific focus on Maori and Pacific Island		
<b>OUTCOMES (What Happened?)</b>		
<b>Reading</b>	<b>Writing</b>	<b>Mathematics</b>
<b>Reading</b> (5 target students left during the year) Target Students: 8 / 24 students (33%), progressed to 'At or Above' in Reading by December 2018. (7 NZE; 4 Male; 3 Female; 1 Male); (1 Pacific Island; 1 Female) Although not all students reached their age appropriate level, 22 students made progress, ranging from 3 to 13 reading levels over the year. 2 students remained at the same level	<b>Writing</b> (3 target students left during the year) 3 / 25 students, (12%), progressed to 'At or Above' in Writing by December 2018. (2 NZE; 1 Australian; 3 Female); Although not all students reached their age appropriate level, 15 students made progress, ranging from 1 to 3 subsets. 10 students remained at the same level	<b>Mathematics</b> (2 target students left during the year) 7 / 31 students, (23%), progressed to 'At or Above' in Mathematics by December 2018. (5 NZE; 3 Female; 2 Male); (2 Maori; 2 Male); Although not all students reached their age appropriate level, 27 made progress, ranging from 1 to 2 stages. 4 students remained at the same level

## Reasons for Variance (Why it happened?)

### Barriers

- Low levels of oral language, letter / number knowledge and basic skills. Without these basics children struggle to access the curriculum as a five year old and continue to play 'catch up' in following years.
- Large numbers of the target students experiencing some kind of trauma in the home, and are not in a mental or emotional state for learning
- High numbers of hard to move students in each classroom and resources spread thinly.
- High numbers of disruptive behaviours in each classroom.
- Lack of support from Learning Support for high needs students
- Limited home support and home environments which do not support or value education or the development of children in a positive way.
- One on one support not available for all target students.
- Poor attendance.
- Medical issues not addressed by parents, e.g. eyesight, hearing impairment.

### Success

- **Good progress made by target students in Writing (61.1% of target group now 'At or Above')**
- Using data to better identify and target specific needs and breaking it down into minute learning steps. Focusing on what students 'can do' and not what they 'can't', then progressively building on that.
- Teachers passionate about difficult to move students making progress and supporting each other with resources and strategy sharing.
- Teachers more aware of how to better support students with learning needs and anxiety.
- Substantial investment in Teacher Aides working with individuals and small groups.
- Using phonics as a tool, has suited the learning style of many students who have difficulty making progress in areas of literacy, especially dyslexic learners.
- Pastoral care. Working with students and referring them to agencies who can support them through trauma. Positive and effective contribution from Social Worker in Schools.
- Providing food / clothing and basic needs, when required and supporting families in need.
- Continually trying to build relationships with parents and involving them in the life of the school.
- Programmes which specifically target Parents, e.g. Reading Together.
- 'Ready, Set, Go' programme targeting children 6 months before school entry and Transition class.
- Whole school using ALL model.
- Mutukaroa programme on small scale.
- Tamariki Transition Role
- Poutamu Pounamu
- Small class sizes - nothing over 22 children
- Kahui Ako - Writing workshops and work groups

Actions (What did we do?)	Outcomes and Evaluation (Where to next?)
<p><b>PLD Focus for 2019:</b></p> <p>Proposal submitted in 2017, 200 hours over 28 months.  Focus 2018:</p> <ul style="list-style-type: none"> <li>- Phases of Spiral of Inquiry</li> <li>- Mentoring</li> <li>- Mindfulness</li> </ul> <p>Mentoring - teachers in groups of 3, mentoring and supporting each other. PLD Facilitator coaching in how to do this effectively - individual and whole staff meetings. Hub times utilised for mentoring meetings.</p> <p>Spiral of Inquiry - PLD Facilitator coaching in phases of spiral of inquiry and supporting staff to develop New River 'Spiral of Inquiry Model'. Teachers undertake an inquiry into teaching. Through scanning children in their environment, recording student, parent voice. Teachers identifying the need or focus for their inquiry. Sharing information, findings and progress was an important part of the inquiry.</p> <p>Our school PLD ran alongside Kahui Ako Writing PLD.</p> <p>Ongoing moderation to ensure consistency in levelling in writing and maths</p> <p>Lead Teachers attend mathematics 'Lead Teacher's' Workshops twice a term delivered by Otago University</p>	<p>Number of hours received for PLD was very positive, but there is no funding for Teacher Release which has been extreme and blew out majorly before end of year. Now we have a better understanding of process, we can be mindful of that in future.</p> <p>As yet haven't accessed anyone for Mindfulness as even though MoE accepted it in our proposal, there was no one on the list of Facilitators expert in this area. Any Facilitator we get will have to be paid for by the school.</p> <p>Relationship building and supporting each other during mentoring group dragged on and not moving into the observation stage at all over the year. A new Facilitator will support us with that in 2019. Initial meetings will be with mentoring groups to develop protocols for observations and then teachers together will determine whole school protocols. First observations will be in February and March.  Mentoring groups did provide much needed professional and personal support</p> <p>Due to lack of facilitation, this was not explored effectively. We are now exploring it more through our Kahui Ako</p> <p>We were unaware that Lead Teacher Workshops would no longer be held due to new centrally funded PLD. Some Southland schools collaborated and put in a PLD proposal for this to continue with Averil Lee as the Facilitator. NRP received 5.5 hours Facilitator time which we was used at syndicate level, and a whole staff workshop. Lead Teacher workshops will continue in 2019.</p>

Actions (What did we do?)*	Outcomes and Evaluation (Where to next?)
<p><b>PLD Focus for 2019:</b></p> <p>Kahui Ako - PLD Focus for our Invercargill Kahui Ako has been writing.</p> <p>Poutamu Pounamu - 7 staff members participating in 'Poutamu Pounamu' Course through Waikato University.</p> <p>Workshop groups formed across Kahui Ako schools in areas of writing transition and meet regularly. Therese Ford, Facilitating Writing PLD for Kahui Ako</p> <p>Kahui Ako schools meet for PLD twice a term - Kahui Ako Writing PLD in 2019 will run alongside school PLD</p> <p>Mere Berryman - Kahui Ako 'Expert Partner'</p>	<p>Within school teacher has been appointed to relieve in the Across Teacher role for 2019</p> <p>Our Kahui Ako was offered places on the Poutamu Pounamu (Blended Learning course - Cultural Responsiveness). The 7 staff members involved have formed learning groups which consist of the rest of our teaching staff, teacher aides, Board of Trustees and a community group. Participants do 15 modules over 18 months. Everyone participated in an initial Wananga. There will be 2 more Wananga in 2019 and provision will continue to be made for teacher release and meeting with Akongā.</p> <p>Rongohia te Hau - whole school PLD through Waikato University - working toward a whole school shift in pedagogy relating to cultural responsiveness.</p> <p>Across the Kahui Ako we have formed groups. Each group has a focus on an aspect of transitions in writing. These have been very successful and have encouraged teachers to build relationships with teachers from other schools.</p> <p>All Kahui Ako school's attend workshops twice a term, focusing on writing. Meeting together has been valuable. Schools have been taking turns to present aspects of writing programmes. Sharing across schools has had positive spin offs and helps build familiarity and relationships. Workshops will continue into 2019.</p> <p>Our Kahui Ako has been given the go ahead to continue with Mere Berryman as our 'Expert Partner into 2019. She provide valuable insight and knowledge in relation to Cultural Responsiveness</p>

Actions (What did we do?)****	Outcomes and Evaluation (Where to next?)
<p><b>Student Achievement - Oral Language</b>  Oral language continues to be a focus, supporting achievement in other areas of the curriculum. Low levels of oral language upon school entry at new entrant level have been identified. Programmes include:</p> <p><b>Early Literacy Skills Assessment (ELSA)</b> - all new entrants participate until gaps identified through JOST testing are achieved. Teacher Aide funded 2 hours per day.</p> <p><b>TALES</b> - Target students are new entrants peer tutored by senior students.</p> <p><b>Discovery Time</b> - Oral language based learning through play and activities</p> <p><b>LLI</b> - Oral Language programme delivered to target students by Learning Support. Teachers of target students trained by Communication Therapist Associated Teacher Aides also attend workshops.</p> <p>Referred students to Special Education Communications Therapist working with target students through teacher referrals and training of Teacher Aides to deliver supporting programmes.</p>	<p>Oral language will continue to be a focus. Targeting new entrant children with low levels of oral language has proven to be valuable, supporting acceleration of progress.</p> <p>Children needing specialist speech and language interventions have been disadvantaged as there has not been regular specialist support for them.</p>

**Actions (What did we do?)\*\*\*\***

**Outcomes and Evaluation (Where to next?)**



### **Community Involvement**

'Information Sharing' - meeting teacher. Parents learn about systems and expectations.

'Ready, Set, Go' programme, targets children 6 months prior to school entry. TA running programme. Intention to improve school readiness.

New Entrants attend Transition class one afternoon a week, 4 weeks prior to starting school.

Tamariki Transition - Co-ordinator targeting families in early childhood setting, support parents with enrolment and any anxieties relating to their child's school entry.

Mutukaroa programme - co-ordinator employed to liaise with parents of year one / two children to support them in understanding school systems, programmes, assessment and how they can support learning at home.

'Open Days' for Reading, Maths, Writing showing ICT as a tool for learning and free choice open day term 4 - parents can observe daily programmes (one area a term)

Cultural Day' for all students to celebrate their culture and involve families

Continue to build and encourage relationships / partnerships with St Andrews Church, Rotary and Community

Begin with 1 at night time for parents. If there is not good attendance, invite parents into classroom during the day and children and teacher share expectations, routines and systems.

Programme working well and good means of identifying issues or concerns before children start school. Helps to meet parents, and see dynamics. Programme will continue into 2019. Funding for TA to run programme

Target these parents for discussion about skills their child needs at school entry and how they can support at home. Either meet at school or at their home. Formulate a list of things to share e.g. communication / reporting / assessment systems

This has been invaluable. It has helped with identifying potential students in EC, their needs and has also supported parents who need it. New reappointment in 2019. After discussion and review, the role will now be extended to support students and whanau with transition from year 6 to high school

Ongoing issue of engagement of parents and getting them to attend meetings. When engagement is successful, connections made and information shared is useful for all concerned. Builds solid relationships.

Events that are non threatening are well attended. These are good for relationship building and getting new parents into the school in a casual way. Cultural days allow all our children, staff and community to celebrate theirs and the culture of others in what is now a very diverse and multi cultural school community

Continue to build and extend partnerships.

Invercargill City Librarians have been very supportive and have offered to support holiday reading programmes by providing holiday book packs and holiday programmes.

Reading Together programme will continue in 2019.

Actions (What did we do?)****	Outcomes and Evaluation (Where to next?)
<p><b>Behaviour - PB4L</b>  Tier I Management Team will consist of all teaching staff. Meetings once a month to analyse data and review systems and roles.</p> <p>Coaches attend meetings with PB4L Facilitator and other schools involved. Keep team updated</p> <p>Continue to review knowledge teachers have of systems and processes to ensure consistency across the school and ensure new staff have thorough induction</p> <p>Tier II management team review Tier II implementation, continue to evolve and keep other staff members updated</p> <p>Parents kept informed of school and student progress (see communication)</p> <p>Continue with play time and Lunch time zones and continue to build resources</p> <p>Continue with 'Problem Solving' teams to address high / extreme behavioural needs, identified through data analysis.</p> <p>Parents of children involved in Tier II interventions will be encouraged to be more involved in programmes.</p>	<p>Big questions relating to whether everyone is consistent in their approach. Tier II meetings have not happened as we waited for the new manual which didn't arrive. PB4L was much stronger when Tier II meetings were held regularly - kept us on track. Discussions with Pam and Tracey (RTLB) have led to us trying to get in touch with Marcus Gough - regional co-ordinator to lead Tier II meetings for a fresh approach. Tier I we need to go right back to beginning, review folder contents with whole team, ensuring that everyone takes part and knows what the systems actually are.</p> <p>Physical aggression and defiance continue to be the highest recorded behaviours. Will invest in a new programme 'Second Steps' which is working on Emotional and Social Intelligence. RTLB will also 'Pilot' a programme at NRP - 'Dina Dinosaur' which is Emotional / Social intelligence and will target a specific group of children.</p> <p>Liaison Team will meet twice a term to discuss 'At Risk' students. Difficult to get Learning Support engaged in process and support with high needs and extreme behaviours.</p>

<b>Actions (What did we do?)****</b>	<b>Outcomes and Evaluation (Where to next?)</b>
<p><b>Attendance</b> Attendance monitored daily. Lateness and ongoing absenteeism followed up with parents and / or reported to Truancy Service for support</p> <p>Fortnightly awards at assembly to junior / senior classes with best attendance</p>	<p>Attendance rarely goes below 85% in each classroom. Attendance shields given out to junior and senior syndicate. Attendance service very proactive</p>

## Planning for 2019

- **'Ready, Set, Go' class to up skill children and parents in preparation for school entry.**
- **Mutukaroa** - Facilitator meeting with parents of year one / two students, to help them understand the needs of their child, how they can support their child and sharing assessment, what it is, what it is used for, where their child is now and where they need to be.
- **Tamariki Transition Role** - Facilitator meeting with parents of early childhood children. Encouraging them to enrol early, and how they can support their child's readiness for school. Support students and parents with transition from year six to high school.
- **Continue to target and encourage involvement of Pacific Island families for Reading Together and other activities**
- Making meeting times with individual families, specifically Maori and Pacific Island to encourage more involvement
- **Continue with oral language focus** and programmes to raise levels and also support Maori and Pacific island learners, e.g. TALES / Language through drama / Early Literacy Skills programme, specific acts of teaching in oral language.
- Continue with professional learning and delivery of phonetical awareness to support Dyslexic learners.

### **Focus Groups**

- Teacher working with target student groups to accelerate learning in maths.
- Teacher working with target student individuals and groups with 'Familiar' reading, helping children sustain progress.

### **PLD**

- Teachers coached in how to effectively mentor colleagues - observations / feedback and feedforward
- Kahui Ako - Focus groups - Transitions in Writing
- Kahui Ako - regular across CoL meetings focussing on writing
- Community of Learning (CoL) focus on raising achievement in writing and breaking the cycle of under achievement.
- Rongohia te Hau - Cultural Responsiveness
- Poutamu Pounamu - Cultural Responsiveness

## NEW RIVER PRIMARY TARGETS 2019

### **Strategic Aim:**

To provide a learning environment which reflects and caters to the diversity of our students, with specific focus on Maori, Pacific Island and students with special needs.

### **Annual Aim:**

To accelerate and raise levels of achievement of our identified priority learners in Reading, Writing and Mathematics

### **To achieve the annual aim we will:**

Continue with whole school Oral Language focus.

Accelerated Literacy groups within school model based on ALL.

Teachers will continue to develop skills at levelling, moderating and using their overall teacher judgements to make informed decisions.

Classroom Teachers will identify all priority learners in the first four weeks of school.

Teachers will work collaboratively across levels to raise achievement of priority learners.

Additional daily reading, writing and mathematics support for target students.

Regularly monitor and review progress of priority learners.

Identify ongoing professional learning through 'Learning Hubs' developing teaching practice and improving pedagogical knowledge.

Continue to encourage parents and caregivers to support their children's learning

Continue to make connections with our Pacific Island and Maori community.

Continue to access all available supports for special needs students and ensure their academic and social needs are met.

Continue to access outside agencies to support emotional and physical well being of all students.

Whole school PLD 2019 - Writing, Mentoring.

Mutukaroa programme - meeting and supporting parents once children have started school.

Tamariki Transition Co-ordinator - liaising and supporting parents in early childhood setting with enrolments and transition from primary to high school.

Transition to School - 'Ready, Set, Go' programme (beginning six months prior to school entry and Transition Class (one month before school entry)

Member school of Invercargill Community of Learning - 2019 PLD focus - Writing and Cultural Responsiveness.

Participating in Poutamu Pounamu (Blended Learning - Cultural Responsiveness)

Participating in Te Rongohia to Hau.

## **Evidence - READING**

**Evidence:** In December 2018, 64.4% of students were achieving 'At or Above' in reading, an increase from 47.2% in February 2018, after the Christmas holiday break. Maori student achievement was 73.8% At or Above compared with New Zealand European - 64.1% and Pacific Island - 52.4%  
Achievement of Male = 59.4%; Female = 69.6%.

*The lowest achieving cohorts were:*

'At or Above' - Year 1 = 65.7%; Year 3 = 56%; Year 4 = 67.5%; Year 5 = 64.5%; Year 6 = 57.2%

## **Target - READING**

14 Students working below their expected level in Reading in December 2018, will be achieving At or Above their age appropriate level in December 2019. *This includes a focus on the following priority students:*

***This includes a focus on the following priority students:***

4 Maori students

3 Pacific Island students

**Make up of target group (year levels as at 2018):**

**Year 1 - 5 students Below (Students are Year 2 in 2019)**

NZE = 2; Pacific Island = 2; Maori = 1 Male = 2; Female = 3

**Year 2 - 1 students Below (Students are Year 3 in 2019)**

Maori = 1 ; Female = 1

**Year 3 - 4 students Below (Students are Year 4 in 2019)**

NZE = 2; Maori = 1; PI = 1. Male = 1; Female = 3

**Year 4 - 2 students Below (Students are Year 5 in 2019)**

NZE = 2; Male = 1; Female = 1

**Year 5 - 2 students Below (Students are Year 6 in 2019)**

NZE = 1, Maori = 1; Male = 1; Female = 1

## **Evidence - WRITING**

**Evidence:** In December 2018, 64.9% of students were achieving At or Above in Writing, an increase from 51.3% in February 2018, after the Christmas holiday break. Maori student achievement was 61.8% 'At or Above' compared with New Zealand European - 56.1% and Pacific Island - 81%.

Achievement of Male = 55.2%; Female = 75%

*The lowest achieving cohorts were:*

'At or above' - Year 2 = 65.5%; Year 3 = 56%; Year 4 = 65.2%; Year 5 = 61.3%; Year 6 = 57.1%

## **Target - WRITING**

15 students working below their expected level in Writing in December 2018, will be achieving At or Above their age appropriate level in December 2019.

***This includes a focus on the following priority students:***

6 Maori students

**Make up of target group (year levels as at 2018):**

**Year 1: 2 students Below (Students are Year 2 in 2019)**

NZE = 1; Maori = 1; Male = 3;

**Year 2: 3 students Below (Students are Year 3 in 2019)**

NZE = 3; Male = 3;

**Year 3: 3 students Below (Students are Year 4 in 2019)**

NZE = 1; Maori = 2 Male = 2;

**Year 4: 4 students Below (Students are Year 5 in 2019)**

NZE = 1; Maori = 2; Male = 1; Female = 2

**Year 5: 3 students Below (Students are Year 6 in 2019)**

NZE = 3, Maori = 1; Male = 2; Female = 2

## **Evidence - MATHEMATICS**

**Evidence:** In December 2018, 61.1% of students were achieving At or Above in Mathematics, an increase from 46.7% in February 2018, after the Christmas holiday break.

Maori student achievement was 61.5% 'At or Above' compared with New Zealand European - 61.8% and Pacific Island - 61.9%.

Achievement of Male - 61.5%; Female - 60.9%

*The lowest achieving cohorts were:*

'At or above' - Year 2 = 58.6%; Year 3 = 60%; Year 4 = 53.5%; Year 5 = 61.3%; Year 6 = 53.6%

## **Target - MATHEMATICS**

19 students working below their expected level in Mathematics in December 2018, will be achieving At or Above their age appropriate level in December 2019.

***This includes a focus on the following priority students:***

9 Maori students

1 Pacific Island students

**Make up of target group (year levels as at 2018):**

**Year 1: 2 students Below (Students are Year 2 in 2019)**

NZE = 1; Maori = 1; Male = 1; Female = 1

**Year 2: 4 students Below (Students are Year 3 in 2019)**

NZE = 2; Maori = 1; PI = 1. Male = 1; Female = 3

**Year 3: 2 students Below (Students are Year 4 in 2019)**

Maori = 2; Female = 2

**Year 4: 8 students Below (Students are Year 5 in 2019)**

NZE = 4; Maori = 4; Male = 3; Female = 5

**Year 5: 3 students Below (Students are Year 6 in 2019)**

NZE = 2; Maori = 1; Male = 2; Female = 1